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IN THE CLAIMS

1. (previously presented): A semiconductor device, comprising:
 - a semiconductor substrate having a surface formed with a first recessed region;
 - a first dielectric material deposited in the first recessed region and formed with a second recessed region having walls;
 - a semiconductor layer formed in proximity to the second recessed region; and
 - a thermal oxide layer formed integral with the semiconductor layer, wherein the thermal oxide layer seals the second recessed region while leaving a void in the second recessed region.
2. (original): The semiconductor device of claim 1, further comprising an active device formed in an active region of the semiconductor substrate.
3. (original): The semiconductor device of claim 1, further comprising an electrical component formed over the second recessed region.
4. (original): The semiconductor device of claim 3, wherein the electrical component comprises a passive device or bonding pad of the semiconductor device.
5. (previously presented): The semiconductor device of claim 1, wherein the semiconductor layer comprises polysilicon.

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6. (original): The semiconductor device of claim 1, wherein the first dielectric material includes deposited silicon dioxide.
7. (currently amended): The semiconductor device of claim 1, further comprising a layer of material formed overlying the walls of the second recessed region. ~~wherein the second recessed region is formed having a third dielectric material deposited on the walls.~~
8. (previously presented): The semiconductor device of claim 1, wherein the first dielectric material is recessed below a major surface of the semiconductor substrate.
9. (previously presented): The semiconductor device of claim 8, wherein the first dielectric material is recessed below the major surface a distance of about 0.5 microns.
10. (currently amended): The semiconductor device of claim 7, wherein the layer of material ~~third dielectric layer~~ comprises ~~polysilicon~~ polycrystalline silicon.

Claim 11 (cancelled).

Claims 12-25 (cancelled).

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26. (currently amended): A semiconductor device,
comprising:

a semiconductor substrate having a surface formed with
a first recessed region;

a first dielectric material deposited in the first
recessed region and formed with a second recessed region
having an opening and walls;

a semiconductor cap layer formed adjacent the opening;
and

a thermal oxide layer grown on the semiconductor layer
to ~~form~~ seal the opening.

27. (previously presented): The semiconductor device of
claim 26, wherein the semiconductor cap layer comprises
polysilicon.

28. (previously presented): The semiconductor device of
claim 27, wherein the thermal oxide layer includes
thermally grown silicon dioxide.

29. (previously presented): The semiconductor device of
claim 26, further comprising an active device formed in an
active region of the semiconductor substrate.

30. (previously presented): The semiconductor device of
claim 26, further comprising an electrical component formed
over the second recessed region.

31. (previously presented): The semiconductor device of
claim 30, wherein the electrical component comprises a
passive device or bonding pad of the semiconductor device.

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32. (currently amended): The semiconductor device of claim 26, wherein the second recessed region is formed having a ~~third dielectric~~ layer of material deposited on the walls..

33. (currently amended): The semiconductor device of claim 32, wherein the layer of ~~third dielectric~~ material includes ~~one of polysilicon and amorphous~~ polycrystalline silicon.